KITCH, CLEMENTS & RICE, P.S.

## CERTIFIED PUBLIC ACCOUNTANTS

534 Westlake Avenue North, Suite 300 • Seattle, WA 98109-4398 Phone (206) 622-4253 • Fax (206) 622-4032

## Independent Accountants' Report on Applying Agreed-Upon Procedures

The Board of Trustees Alaska Laborers-Employers Health Trust P.O. Box 34203 Seattle, WA 98124

We have performed the procedures, as discussed below, with respect to the employer contributions remitted by General Concrete Co. to the Alaska Laborers-Employers Health Trust Fund in accordance with the applicable provisions in the collective bargaining agreement, special agreement and Plan documents. The agreed-upon procedures were undertaken in order to assist the Trustees in assessing the contributions received and/or receivable by the Trust Fund as well as evaluating underlying participant data. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make representation regarding the sufficiency of the procedures discussed below either for the purpose for which this report has been requested or for any other purpose. Our procedures and findings are as follows:

- 1. We were provided with payroll check registers, time cards, Federal W-2's, State quarterly payroll tax reports and trust remittance reports for the period January 2003 through December 2003, relating to accounts: 37401, 37403, 37411.
- 2. We attempted to identify employees either by classifications appearing on payroll records, reference to wage rates, or discussions with the employer.
- 3. Hours and dollars recorded and paid per the payroll records were compared to rates of pay in effect during the period involved. Recorded hours as listed in the employer records were compared to the hours reported to the Trust.
- 4. The unreported hours resulted from not reporting all compensable hours and bargaining unit employees.
- 5. All discrepancies were investigated within the scope of the information provided. Details of unreported hours were noted resulting in an apparent underpayment of \$1,166.16 plus liquidated damages and interest of \$168.43 which are supported

EXHIBIT 4



The Board of Trustees
Alaska Laborers-Employers Health Trust Fund
Page 2 of 2

by the attached Summary Exhibit A and the related Detail Supporting Sheets. Accounting services amounted to \$2,410.00 for a total due of \$3,744.59.

6. The percentage of improper payments of contributions amounted to 5.16% for the period the agreed-upon procedures applied.

We were not engaged to, and did not perform an audit, the objective of which would be the expression of an opinion on the fringe benefit contributions submitted by General Concrete Co. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of Alaska Laborers-Employers Health Trust Fund and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures or their purposes. This report relates only to the contributions remitted and/or due to the Trust Fund and does not extend to any financial statements of General Concrete Co., taken as a whole.

Lochitch, Clements & Rice, P.S.

Seattle, Washington March 1, 2004

Exhibit A

Trust Fund:

ALASKA LABORERS-EMPLOYERS HEALTH TRUST

Employer:

GENERAL CONCRETE CO.

Accounts: 37401, 37403, 37411

SUMMARY OF UNPAID CONTRIBUTIONS, LIQUIDATED DAMAGES

AND INTEREST DUE

January 2003 through December 2003

Year	Exhibit	Unpaid Contributions	Liquidated <u>Damages</u>	Interest	<u>Total</u>
2003	B-1	\$ <u>1,166.16</u>	\$ <u>116.62</u>	\$ <u>51.81</u>	\$ <u>1,334.</u> 59

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, <del>Q</del>		÷	TOTAL	0.00	0.00	0.00	68.46	0.00	124.50	435.75	120.35	261.45	155.63	0.00	0.00	\$1,166.16	116.62 51.81 \$1.334.59			
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H TRUST		Health &	Welfare	0.00	0.00	0.00	68.48	0.00	124.50	435.75	120.35	261.45	155.63	0.00	00.00	1,166.16	116.62	MAR	4.15	
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-EMPLOYE TE CO.		Unreported Hours Exhibit	B-3	Ö	ó	Ö	16.50	Ö	30.00	105.00	29.00	63.00	37.50	0.0	00.00	281.00	MAGES BIT:	NAU NAU	4.15	
ALASKA LABORERS-EMPLOYERS HEALTH TRUST GENERAL CONCRETE CO.	ACCT: #37411			JANUARY	FEBRUARY	МАВСН	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTAL ADD:	LIQUIDATED DAMAGES INTEREST-EXHIBIT: TOTAL DUE	Rates	Health & Welfare	

ALASKA LABORERS-EMPLOYERS HEALTH TRUST GENERAL CONCRETE CO.

EXHIBIT:

B-2

ACCT: # 37411

## INTEREST DUE ON UNPAID CONTRIBUTIONS 2003

MONTH	CONTRIBUTIONS DUE EXHIBIT	DELINQUENT NUMBER OF	
	<u>B-1</u>	<u>MONTHS</u>	<u>INTEREST</u>
JANUARY	0.00	12	0.00
FEBRUARY	0.00	11	0.00
MARCH	0.00	10	0.00
APRIL	68.48	9	5.14
MAY	0.00	8	0.00
JUNE	124.50	7	7.26
JULY	435.75	6	21.79
AUGUST	120.35	5	5.01
SEPTEMBER	261.45	4	8.72
OCTOBER	155.63	3	3.89
NOVEMBER	0.00	2	0.00
DECEMBER	0.00	1	0.00
TOTAL	\$1,166.16		<u></u> - \$51.81

NOTE: INTEREST IS CHARGED AT 10% PER ANNUM FROM THE 15TH OF THE MONTH FOLLOWING THE PERIOD LISTED ABOVE FOR WHICH THE HOURS WERE WORKED UNTIL FEBRUARY 15, 2004.

ALASKA LABORERS-EMPLOYERS HEALTH TRUST GENERAL CONCRETE CO. Code 1 = Reportable Hours	YERS HEALT	H TRUST	AC .	ACCT: #37411	. <u>_</u>							ш	EXHIBIT;	. B-3
Code 2 = Hours Reported Code 3 = Unreported Hours					DETAIL O	F REPORTI	DETAIL OF REPORTING EXCEPTIONS	SNO				٠		•
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SOCIAL SECURITY #	CODE	JAN	FEB	MAB	APR	MAY	NON	기	AUG	SEP	OCT	NON NO	DEC	Serio
ALLEN, J 574-86-6302	- 0 6						50.00 50.00 0.00	112.00 112.00 0.00	85.00 75.00 10.00	121.00 119.50 1.50	49.00 49.00 0.00			417.99 405.99 11.99
BANBURY, 3 319-68-2987	3 6							•		9.00 9.00 0.00				01481878
BELARDE, P 574-88-7567	- 2 8						63.00 58.00 5.00			· .	37.50 37.50 0.00			100. 95. <b>33</b> 5.00
BREITENSTEIN, J 574-84-5348	- 0.6			·			45.00 29.00 16.00							28.63.86 D <b>©C8u8</b> 6
BURTCH, R 541-98-5730	- 26				110.50 110.50 0.00	49.50 49.50 0.00								6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6
CATO, W 555-41-4516	- 0 6		·						÷		32.00 32.00 0.00			Eil <b>e</b> 080
CRAWFORD, R 542-86-6291	- 2 6						13.50 13.50 0.00		4.00	159.50 141.00 18.50	95.50 95.50 0.00			254 187 187 187 187 187 187 187 187 187 187
FLANAGAN, M 093-62-4738	<b>- 0</b> €				38.50 38.50 0.00	187.50 187.50 0.00	99.50 99.50 0.00	154.50 154.50 0.00			·			480.00 0.00 0.000 0.000
GARNETT, B 574-56-4280	- 06									54.50 54.50 0.00	20.00 20.00 0.00			74.500 0.000 0.000 0.000

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			SEP	18.00 0.00 18.00					9.00 9.00 0.00			·
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	F REPORTII	eriod of JANI	MAY				142.00 142.00 0.00	43.50 43.50 0.00			185.50 185.50 0.00	149.50 149.50 0.00
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ALASKA LABORERS-EMPLOYERS HEALTH TRUST GENERAL CONCRETE CO. Code 1 = Reportable Hours	YERS HEALTH	TRUST	AC	ACCT: # 37411								_	EXHIBIT:	B.
Code 2 = Hours Reported Code 3 = Unreported Hours		-			DETAIL O	F REPORTII	DETAIL OF REPORTING EXCEPTIONS	ONS						•
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MITCHELL, J 594-84-8048	N 69						137.00 137.00 0.00	94.00 0.00 94.00	12.00 0.00 12.00					243.60 137.80 106.00
MITCHELL, M 531-74-2287	₩ OI E9				52.00 52.00 0.00	179.50 179.50 0.00	141.00 141.00 0.00	77.50 68.50 9.00	39.50 34.50 5.00	135.00 127.00 8.00		·	•	624 624 602 602 603 603 603 603 603 603 603 603 603 603
MURGUIA, L 622-10-8453	+- N €				49.50 49.50 0.00	144.00 144.00 0.00						. *		193. <b>%</b>
NELSON, W 090-36-2389	- 26				111.00 100.50 10.50	177.00	152.50 147.50 5.00	106.00 104.00 2.00	68.50 68.50 0.00		112.50 112.50 0.00			D@c8u86
NEWTON, M 529-15-7311	- 8 6					+			20.50 20.50 0.00					ent <b>\$ 6</b> 858 8, 8, 8
OPPELT, T 476-74-5925	₩ Q E					·					19.50 19.50 0.00		:	91 ලි. ලි. ලි.
ROBERTSON, J 526-58-8032	3 52										8.00 8.00 0.00		·	)5/(84/ <u>\$</u> (8)
SALAS, J 465-71-2475	÷ 01 €				43.00 43.00 0.00				·					6 43 6 6 6 96
SPINKS, F 563-86-1242	− ଧଳ									72.00 72.00 0.00	48.00 48.00 0.00			120.0 <b>3</b> 120.0 <b>3</b> 0.00

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	SEP	115.50 113.50 2.00	152.00 137.00 15.00	845.50 782.50 63.00			
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OF REPORT	Period of JAI			1,258.00 1,258.00 0.00			
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ALASKA LABORERS-EMPLOYERS HEALTH TRUST GENERAL CONCRETE CO. Code 1 = Reportable Hours Code 2 = Hours Reported Code 3 = Unreported Hours	LAST NAME FIRST SOCIAL SECURITY #	STIENER, A 150-74-2525	WHITLEY, P 574-60-1668	TOTAL REPORTABLE HOURS TOTAL HOURS REPORTED TOTAL HOURS UNREPORTED			